## Final Form - Subject to Change

The U.S. Congress is currently debating several issues dealing with the 2012 tax law, including issues concerning expiring tax provisions. Some changes that may be made by Congress may be retroactive to January 1, 2012.

Since Utah tax law is based, in part, on the federal Internal Revenue Code, releasing final Utah forms, knowing there is pending legislation, has been delayed. However, we understand the need of software vendors and others to have the Utah forms at the earliest possible time.

This 2012 Utah form is considered "final" as of November 14, 2012, and may be submitted as a substitute form for approval. However, because of pending federal legislation and the fact that the IRS has not released their forms at this time, this Utah form may still be changed when final IRS forms are released.

If final IRS forms require a change to this form, the Utah State Tax Commission will revise and re-issue this "final" form and require additional approval before filing 2012 returns.

Utah requires substitute forms to be approved before filing. See Utah Publication 99, *Guidelines for Substitute and Copied Utah Tax Forms*, available at www.utah.gov/forms.

Questions may be directed to the Substitute Forms Group, wrwebb@utah.gov, 801-297-7715 or 1-800-662-4335, extension 7715.

Estate	or Trust Information		Ben	eficiary's Share of Utah Income, D	educti	ions and Credits
A Esta	ate or trust EIN or SSN:	99999999999	1 a	Utah U.S. government interest income		999999999.
			1 b	Utah taxable municipal bond interest ind	come	999999999.
B Esta	ate or trust name:		1 c	Utah other interest income		999999999.
XXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX				
XXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX	2	Utah ordinary dividends		999999999.
Fiducia	ary Information		3	Utah net short-term capital gain		999999999.
		710	4	Utah net long-term capital gain		999999999.
	iciary's name, address, city, state, and		E	Litab ather portfolio and pophysiness in		999999999.
	^^^^^^		5	Utah other portfolio and nonbusiness in	come	999999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		6	Utah ordinary business income		999999999.
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		U	Otali ordinary business income		
			7	Utah net rental real estate income		999999999
Benefic	ciary Information		8	Utah other rental income		9999999999.
D Ben	eficiary's SSN or EIN:	9999999999	9	Utah directly apportioned deductions (de	escribe	)
				XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX	999999999
E Ben	eficiary's name, address, city, state, an	d ZIP code:		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX	999999999
	XXXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX	999999999
	XXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX	999999999
XXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX	1 0	Estate tax deduction		999999999
F Ben	eficiary's phone number:	999-999-9999	1 1	Final year Utah deductions (describe)		
				XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX	999999999
G Pero	cent of Utah income:	999.9999		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		999999999
				XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		999999999
	nformation XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX	999999999
XXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX	1 2	Other Utah information		
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	XXXXXXXXXXXXXXXXXXXXX					
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	XXXXXXXXXXXXXXXXXXXXXX			Name of Credit	Code	Credit Amount
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	X X X X X X X X X X X X X X X X X X X			XXXXXXXXXXXXXXXXXX	99	999999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9 9 9 9	9999999999. 9999999999.
For Uta	ah State Tax Commission Use O	niy		******	99	999999999
			1 4	Utah refundable credits allocated to ber	eficiary	(see instr.):
				Name of Credit	Code	Credit Amount
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